



General Assembly

Substitute Bill No. 5482

February Session, 2010

* ____HB05482F IN__040510__ *

**AN ACT EXTENDING THE DEADLINE FOR CERTAIN TAX CREDITS
AND EXEMPTIONS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (*Effective from passage*) Notwithstanding the provisions of
2 subdivisions (59) and (60) of section 12-81 of the general statutes, any
3 person otherwise eligible for a 2007 grand list exemption or a 2008
4 grand list exemption pursuant to said subdivisions (59) and (60) in the
5 city of Bridgeport, except that such person failed to file the required
6 exemption applications within the time period prescribed, shall be
7 regarded as having filed said applications in a timely manner if such
8 person files said applications not later than thirty days after the
9 effective date of this section and pays the late filing fees pursuant to
10 section 12-81k of the general statutes. Upon confirmation of the receipt
11 of such fees and verification of the exemption eligibility of the real and
12 personal property included in such applications, the assessor shall
13 approve the exemptions for such property. If taxes have been paid on
14 the property for which such exemptions are approved, the city of
15 Bridgeport shall reimburse such person in an amount equal to the
16 amount by which such taxes exceed the taxes payable if the
17 applications had been filed in a timely manner. Notwithstanding the
18 provisions of section 32-9s of the general statutes, the assessor of the
19 city of Bridgeport may submit such approved exemption applications
20 to the Secretary of the Office of Policy and Management together with

21 a request for reimbursement of the tax loss resulting from such
22 exemptions. Subject to the secretary's review and approval of such
23 exemptions, such reimbursement shall be included in the next
24 certification the secretary makes to the Comptroller under the
25 provisions of said section 32-9s.

26 Sec. 2. (*Effective from passage*) Notwithstanding the provisions of
27 section 12-89 of the general statutes, any person otherwise eligible for a
28 2008 grand list exemption and a 2009 grand list exemption, pursuant to
29 subdivision (58) of section 12-81 of the general statutes, in the city of
30 Middletown, except that such person failed to file the required
31 exemption applications within the time periods prescribed, shall be
32 regarded as having filed said applications in a timely manner if such
33 person files said applications not later than thirty days after the
34 effective date of this section. Upon confirmation of the receipt of such
35 applications and verification of the exemption eligibility of the
36 property included in such applications, the assessor shall approve the
37 exemption for such property. If taxes have been paid on the property
38 for which such exemptions are approved, the city of Middletown shall
39 reimburse such person in an amount equal to the amount by which
40 such taxes exceed the taxes payable if the applications had been filed in
41 a timely manner.

42 Sec. 3. (*Effective from passage*) Notwithstanding the provisions of
43 subsection (k) of section 12-632 of the general statutes, the
44 Commissioner of Revenue Services shall approve funding under
45 chapter 228a of the general statutes in excess of one hundred fifty
46 thousand dollars for an organization conducting programs that have
47 been approved, pursuant to said section 12-632, by the city of Hartford
48 and the Department of Revenue Services for the 2009 income year.

49 Sec. 4. (*Effective from passage*) Notwithstanding the provisions of
50 subparagraph (B) of subdivision (72) of section 12-81 of the general
51 statutes, any person otherwise eligible for a 2008 grand list exemption
52 pursuant to said subdivision (72) in the City of New Britain, except
53 that such person failed to file the required exemption application

54 within the time period prescribed, shall be regarded as having filed
55 said application in a timely manner if such person files said application
56 not later than thirty days after the effective date of this section and
57 pays the late filing fee pursuant to section 12-81k of the general
58 statutes. Upon confirmation of the receipt of such fee and verification
59 of the exemption eligibility of the machinery and equipment included
60 in such application, the assessor shall approve the exemption for such
61 property. If taxes have been paid on the property for which such
62 exemption is approved, the City of New Britain shall reimburse such
63 person in an amount equal to the amount by which such taxes exceed
64 the taxes payable if the application had been filed in a timely manner.
65 Notwithstanding the provisions of subsection (c) of section 12-94b of
66 the general statutes and section 12-94e of the general statutes, the
67 assessor of the City of New Britain may submit such approved
68 exemption application to the Secretary of the Office of Policy and
69 Management together with a request for reimbursement of the tax loss
70 resulting from such exemption. Subject to the secretary's review and
71 approval of such exemption, such reimbursement shall be included in
72 the next certification the secretary makes to the Comptroller under the
73 provisions of section 12-94b of the general statutes.

74 Sec. 5. (*Effective from passage*) Notwithstanding the provisions of
75 subparagraph (B) of subdivision (72) of section 12-81 of the general
76 statutes, any person otherwise eligible for a 2009 grand list exemption
77 pursuant to said subdivision (72) in the town of Milford, except that
78 such person failed to file the required exemption application within
79 the time period prescribed, shall be regarded as having filed said
80 application in a timely manner if such person files said application not
81 later than thirty days after the effective date of this section and pays
82 the late filing fee pursuant to section 12-81k of the general statutes.
83 Upon confirmation of the receipt of such fee and verification of the
84 exemption eligibility of the machinery and equipment included in such
85 application, the assessor shall approve the exemption for such
86 property. If taxes have been paid on the property for which such
87 exemption is approved, the town of Milford shall reimburse such

88 person in an amount equal to the amount by which such taxes exceed
 89 the taxes payable if the application had been filed in a timely manner.
 90 Notwithstanding the provisions of subsection (c) of section 12-94b of
 91 the general statutes and section 12-94e of the general statutes, the
 92 assessor of the town of Milford may submit such approved exemption
 93 application to the Secretary of the Office of Policy and Management
 94 together with a request for reimbursement of the tax loss resulting
 95 from such exemption. Subject to the secretary's review and approval of
 96 such exemption, such reimbursement shall be included in the next
 97 certification the secretary makes to the Comptroller under the
 98 provisions of section 12-94b of the general statutes.

99 Sec. 6. (*Effective from passage*) Notwithstanding the provisions of
 100 sections 12-632 and 12-633 of the general statutes, a business firm that
 101 applied for a tax credit under chapter 228a of the general statutes
 102 during the calendar year 2009, and received approval from the
 103 Department of Revenue Services for such credit, may take such credit
 104 for the income year commencing during 2009, provided such firm
 105 establishes, to the satisfaction of said department, that the donation
 106 was made to the program on or before June 30, 2010.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>from passage</i>	New section
Sec. 5	<i>from passage</i>	New section
Sec. 6	<i>from passage</i>	New section

FIN *Joint Favorable Subst.*